UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

BENJAMIN HANDSHUE,) CASE NO. 1:07CV3649
Plaintiff,)) JUDGE JOHN R. ADAMS
-VS-)
) MEMORANDUM OF OPINION
COMMISSIONER) AND ORDER
OF SOCIAL SECURITY)
)
Defendant.)

The Social Security Administration denied Plaintiff's application for supplemental security income under Title XVI of the Social Security Act (42 U.S.C. § 1381 *et seq.*) in the above-captioned case. Plaintiff sought judicial review of the Commissioner's decision, and this Court referred the case to Magistrate Judge Benita Y. Pearson for preparation of a report and recommendation pursuant to 28 U.S.C. § 636 and Local Rules 72.2(b)(1). The Magistrate Judge submitted a report and recommendation (Doc. 15) recommending that the Court reverse the Administrate Law Judge's decision and remand the matter for further consideration.

Fed. R. Civ. P. 72(b) provides that the parties may object to a report and recommendation within ten (10) days after service. Defendant has filed notice that it does not intend to object to the Magistrate's report and recommendation. Any further review by this Court would be a duplicative and inefficient use of the Court's limited resources. *Thomas v. Arn*, 728 F.2d 813 (6th Cir. 1984); *Howard v. Sec'y of Health and Human Servs.*, 932 F.2d 505 (6th Cir. 1991); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).

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Accordingly, the report and recommendation of the Magistrate Judge is hereby adopted.

The Commissioner's decision denying Handshue benefits is reversed and the matter is remanded

for further consideration.

IT IS SO ORDERED.

Dated: December 31, 2008

/s/ John R. Adams_

UNITED STATES DISTRICT JUDGE